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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

CCA Construction, Inc.,¹

Debtor.

(Hon. Christine M. Gravelle)

Chapter 11

Case No. 24-22548-CMG

**LIMITED OBJECTION AND RESERVATION OF RIGHTS OF BML
PROPERTIES, LTD. TO DEBTOR'S MOTION FOR ENTRY OF AN ORDER
AUTHORIZING THE DEBTOR TO EMPLOY AND COMPENSATE
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

BML Properties, Ltd. ("BMLP"), by and through its undersigned counsel, hereby submits this limited objection and reservation of rights (this "Objection") to the *Debtor's Motion for Entry of an Order Authorizing the Debtor to Employ and Compensate Professionals Utilized in the Ordinary Course of Business* (Docket No. 72) (the "OCP Motion").² In support of this Objection, BMLP relies upon the *Declaration of Brett S. Theisen Pursuant to 28 U.S.C. § 1746 in Support of the Limited Objection and Reservation of Rights of BML Properties, Ltd. to Debtor's Motion for*

¹ The last four digits of CCA's federal tax identification number are 4862. CCA's service address for the purposes of this chapter 11 case is 445 South Street, Suite 310, Morristown, NJ 07960.

² Capitalized terms used and not defined herein shall have the meanings ascribed to them in the OCP Motion.

Entry of an Order Authorizing the Debtor to Employ and Compensate Professionals Utilized in the Ordinary Course of Business (the “Theisen Declaration”), attached hereto as **Exhibit A**, and respectfully states as follows:

PRELIMINARY STATEMENT

1. BMLP objects to the Debtor’s proposed retention of CBIZ Marks Paneth, LLC (“CBIZ”) as an Ordinary Course Professional. BMLP does not object to the Debtor’s retention of a tax advisor generally; however, before the CBIZ retention is authorized, the Debtor should be required to (i) disclose its historical relationship with CBIZ and the proposed tax services to be rendered by CBIZ, (ii) clarify whether the proposed \$300,000.00 “flat fee” is a one-time or reoccurring monthly expense, and (iii) acknowledge whether the \$300,000.00 will be allocated among the Debtor’s subsidiaries and affiliates pursuant to the shared services program. Without such information, BMLP cannot evaluate if the CBIZ retention is “in the best interests of CCA’s estate and its creditors [and] will save the estate the substantial expenses associated with applying separately for the employment” of CBIZ.³ OCP Motion, at ¶ 13.

BACKGROUND

2. The OCP Motion states that the Debtor requests authority to retain CBIZ as an Ordinary Course Professional to provide tax services for a flat fee of \$300,000.00, which may be paid in installments (the “Flat Fee”). OCP Motion, at ¶ 13. The OCP Motion classifies the Flat Fee as a “Monthly Fee Cap if Services are Utilized.” *Id.* at Order, Ex. A. The OCP Motion is silent on whether the Flat Fee will be allocated among the Debtor’s subsidiaries and affiliates pursuant to the shared services program.

³ Relative to the proposed fees that will be paid to CBIZ (even if the \$300,000.00 is a one-time expense), the cost and expense of filing a separate retention application for CBIZ can hardly be described as “substantial,” particularly given the amount of professional fees that are already being incurred in this case.

3. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Theisen Declaration, Ex. 1-2.

4. On November 18, 2024, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Theisen Declaration, Ex. 3.

5. BMLP files this Objection because the OCP Motion fails to provide adequate disclosure regarding the Debtor's proposed retention of CBIZ as an Ordinary Course Professional.

OBJECTION

6. The OCP Motion should be denied with respect to CBIZ unless and until the Debtor (i) discloses its historical relationship with CBIZ and the proposed tax services to be rendered by CBIZ, (ii) clarifies whether the proposed \$300,000.00 flat fee is a one-time or reoccurring monthly expense, and (iii) acknowledges whether the \$300,000.00 will be allocated among the Debtor's subsidiaries and affiliates pursuant to the shared services program, and if so when the Debtor will be reimbursed.

7. The Debtor inappropriately seeks to relieve itself of the disclosure requirements of section 327 of the Bankruptcy Code and Bankruptcy Rule 2014 in connection with its retention of CBIZ. *First*, [REDACTED]

Second, the lack of information concerning the Flat Fee and [REDACTED]

Third, it is unclear whether the Flat Fee will be allocated among the Debtor's subsidiaries and affiliates pursuant to the shared services program [REDACTED]

██████████. *Lastly*, just one month before the Petition Date,

_____.

8. While the Debtor represents that the retention of CBIZ as an Ordinary Course Professional is “in the best interests of CCA’s estate and its creditors [and] will save the estate the substantial expenses associated with applying separately for the employment” of CBIZ, [REDACTED]

██████████ See *Omnibus Objection of BML Properties, Ltd.* The Bankruptcy Code and Bankruptcy Rules demand additional disclosure under the circumstances.

RESERVATION OF RIGHTS

9. BMLP reserves its rights to supplement this Objection with additional substantive and non-substantive arguments.

CONCLUSION

WHEREFORE, BMLP respectfully requests that the Court deny the OCP Motion with respect to CBIZ unless and until the Debtor provides BMLP the information requested herein.

February 7, 2025
Newark, New Jersey

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/s/ Brett S. Theisen

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